

**Report to the Budget Committees**  
**Nonrecurring Costs under Maintenance of Effort**

**Maryland State Department of Education**

**Division of Business Services**

**200 West Baltimore Street**

**Baltimore, Maryland 21201**

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**December 31, 2014**

In conjunction with the calculation of the required level of local maintenance of effort, Education Article Section 5-202 (d)(3) provides that “the calculation of the county’s highest local appropriation to its school operating budget shall exclude a nonrecurring cost that is supplemental to the regular school operating budget, if the exclusion qualifies under regulation adopted by the State Board.” Title 13A.02.05.03 of the Code of Maryland Regulation (COMAR) defines qualifying nonrecurring costs categories eligible for exclusion from the calculation of the local maintenance of effort.

Qualifying nonrecurring costs are limited to:

- Costs to establish new computer laboratories that include the cost for equipment, furniture, wiring, hardware, software, space renovations, and the initial up-front cost for staff development, and training but not ongoing costs such as maintenance, staff salaries, staff development, and training;
- Costs for new technology that include the cost for equipment, furniture, wiring, hardware, software, space renovations, and the initial up-front cost for staff development, and training but not ongoing costs such as maintenance, staff salaries, staff development, and training;
- New instructional program start-up costs that include the cost for equipment, furniture, wiring, hardware, software, space renovations, textbooks, manipulatives, staff development, and training;
- Books other than classroom textbooks to establish a new library collection and new books required in new and renovated schools;
- Capital items with a useful life of 5 years or more that include the cost to acquire fixed assets other than land and buildings; and
- Other unique one-time costs that the local board and county mutually agree to be one-time expenditures.

MSDE reflects those categories in a set of forms to be used by the county when submitting its request for approval on nonrecurring cost items.

The following page includes a summary of nonrecurring cost exclusion requests for fiscal years 2011 through 2015. The summary includes the total dollar value of the requests and the dollar value of the approved and denied requests for each fiscal year. The summary is followed by a series of more detailed tables that provide a description of each nonrecurring cost exclusion request, by local school system and fiscal year, the amount of the request, and whether MSDE approved or denied the request.

**Table 1: SUMMARY OF NONRECURRING COST EXCLUSION REQUESTS FOR FISCAL YEARS 2011-2015**

FY 2011 Seven (7)	\$ 4,304,741
FY 2012 Six (6)	\$ 21,441,322
FY 2013 Four (4)	\$ 10,269,084
FY 2014 Nine (9)	\$ 16,050,668
FY 2015 Ten (10)	\$ 20,751,985
<b>Total submitted requests</b>	<b>\$ 72,817,800</b>

**Approvable nonrecurring Cost requests:**

FY 2011	\$ 4,046,141
FY 2012	\$ 19,427,911
FY 2013	\$ 5,795,102
FY 2014	\$ 16,027,668
FY 2015	\$ 20,035,054
<b>Total approved requests</b>	<b>\$ 65,331,876</b>

**Denied nonrecurring cost requests:**

FY 2011	\$ 258,600
FY 2012	\$ 2,013,411
FY 2013	\$ 4,473,982
FY 2014	\$ 23,000
FY 2015	\$ 716,931
<b>Total denied nonrecurring costs</b>	<b>\$ 7,485,924</b>

Table 2:

## FISCAL YEAR 2011 MAINTENANCE OF EFFORT NONRECURRING COST EXCLUSION REQUESTS AND MSDE DECISIONS

LEA	DESCRIPTION OF NONRECURRING COST REQUEST	CATEGORY	AMOUNT	MSDE DECISION
Allegany	No Request	N/A	0	
Anne Arundel	No Request	N/A	0	
Baltimore City	No Request	N/A	0	
Baltimore	Technology Infrastructure-File server replacements in 24 high schools	New Technology	420,000	Approved
	Technology Infrastructure-Laptop Carts	New Technology	1,000,000	Approved
	Technology Infrastructure-Core equipment for new data center	New Technology	300,000	Approved
Calvert	No Request	N/A	0	
Caroline	No Request	N/A	0	
Carroll	Computer Equipment, Computer Equipment	New Technology	76,234	Approved
	Additional Equipment, Audio/Visual furn. & equip.	New Technology	125,000	Approved
	Additional Equipment, Audio/Visual equip.	New Technology	3,400	Denied-Under \$5,000 Threshold
	Additional Equipment, Audio/Visual equip.	New Technology	1,100	Denied-Under \$5,000 Threshold
	Replacement Equipment, Audio/Visual equip.	New Technology	800	Denied-Under \$5,000 Threshold
	Replacement Equipment, portable tools and equip.	Capital Items Other Than Land and Building	1,500	Denied-Under \$5,000 Threshold
	Additional Equipment, office furn. & equip.	Capital Items Other Than Land and Building	1,000	Denied-Under \$5,000 Threshold
	Additional Equipment, office furn. & equip.	Capital Items Other Than Land and Building	1,500	Denied-Under \$5,000 Threshold
	Additional Equipment, classroom/office furn. & equip.	Capital Items Other Than Land and Building	137,815	Approved
	Replacement Equipment, classroom/office furn. & equip.	Capital Items Other Than Land and Building	24,968	Approved
	Replacement Equipment, office furn. & equip.	Capital Items Other Than Land and Building	3,000	Denied-Under \$5,000 Threshold
	Replacement Equipment, classroom furn. & equip.	Capital Items Other Than Land and Building	3,600	Denied-Under \$5,000 Threshold
	Shelves and bookcases for new school, Misc items due to new school (tools, etc.)	Capital Item moved to New Instructional Program Start Up Cost	3,700	Approved
	Athletic field Maintenance, Mulch for playgrounds, Playing field maintenance, Misc. repairs associated with renovation, Exhaust fan in concession stand, four new doors for relocatable, Kindergarten additional renovation expenses, Unscheduled office relocating/moving expenses, Track lighting for various offices	Capital Items Other Than Land and Building	15,400	Denied-Considered Maintenance of Plant
	ADA ramp at back parking lot	Capital Items Other Than Land and Building	1,500	Denied-ADA
	Placement of two water fountains	Capital Items Other Than Land and Building	1,600	Approved
	Other Charges-License Fee	Capital Items Other Than Land and Building	225,800	Denied-Renewal or continuation

Table 2:

FISCAL YEAR 2011 MAINTENANCE OF EFFORT NONRECURRING COST EXCLUSION REQUESTS AND MSDE DECISIONS

LEA	DESCRIPTION OF NONRECURRING COST REQUEST	CATEGORY	AMOUNT	MSDE DECISION
Cecil	No Request	N/A	0	
Charles	No Request	N/A	0	
Dorchester	No Request	N/A	0	
Frederick	No Request	N/A	0	
Garrett	No Request	N/A	0	
Harford	Transportation-Interscholastic athletic during school/field construction	Other Unique One Time Costs	17,000	Approved
Howard	No Request	N/A	0	
Kent	No Request	N/A	0	
Montgomery	Textbooks (Gibbs Elementary)	New Instructional Program Start Up Costs	183,352	Approved
	Media Center Materials (Gibbs Elementary)	New Instructional Program Start Up Costs	307,786	Approved
	Instructional Materials (Gibbs Elementary)	New Instructional Program Start Up Costs	132,663	Approved
Prince George's	No Request	N/A	0	
Queen Anne's	No Request	N/A	0	
St. Mary's	Post Employment Health (GASB-45)	Other Unique One Time Costs	1,094,107	Approved
	Post Employment Life (GASB-45)	Other Unique One Time Costs	95,140	Approved, The County Gov't funded only 15,851.28 of the two amounts
Somerset	Laptop Initiative Grades 8 and 9 (CHS, WHS)	New Technology	75,276	Approved
	Printers (13) for initiative (CHS, WHS)	New Technology	3,900	Approved
	Wireless access points for initiative	New Technology	12,000	Approved
	Secondary Computer Aided Design (CAD) Labs	Establishment of New Computer Labs.	24,000	Approved
	Student desks and chairs-(WHS renovation)	Other Unique One Time Costs	11,600	Approved
Talbot	No Request	N/A	0	
Washington	No Request	N/A	0	
Wicomico	No Request	N/A	0	

Total FY 2011 Nonrecurring Requests 4,304,741  
 FY 2011 Approved 4,046,141  
 FY 2011 Denied 258,600

Table 3:  
FISCAL YEAR 2012 MAINTENANCE OF EFFORT NONRECURRING COST EXCLUSION REQUESTS AND MSDE DECISIONS

LEA	DESCRIPTION OF NONRECURRING COST REQUEST	CATEGORY	AMOUNT	MSDE DECISION
Allegany	No Request	N/A	0	
Anne Arundel	No Request	N/A	0	
Baltimore City	No Request	N/A	0	
Baltimore	Start-up costs for new high school in Towson area	New Instructional Program Start-up Costs	500,000	Approved
	Technology infrastructure-File server replacements in 28 middle schools	New Technology	270,000	Approved
	Technology Infrastructure-Core equipment for Timonium Data Center	New Technology	825,410	Approved
Calvert	Set up Project Lead the Way (PLTW) Engineering Classrooms	New Instructional Program Start-Up Costs	32,531	Approved
Caroline	No Request	N/A	0	
Carroll	Supplies and Materials	New Technology	1,897,611	Denied-Coded as Supplies and Materials,
	Additional Equipment, data processing, Audio/Visual F/E	New Technology	175,000	Approved
	Replacement Equipment, data processing	New Technology	25,000	Approved
	Additional Equip., machinery, off. machines, furn. & equip	Capital Items Other than Land or Building	273,600	Approved
	Replacement Equipment, machinery, furn & equip.	Capital Items Other than Land or Building	324,000	Approved
	Replace Cooling Tower	Capital Items Other than Land or Building	25,000	Denied- Considered Maintenance of Plant
	Replace ceiling tile in cafeteria	Capital Items Other than Land or Building	6,000	Denied-Considered Maintenance of Plant
	Replace carpet with tile floor in four rooms	Capital Items Other than Land or Building	6,800	Denied-Considered Maintenance of Plant
	Upgrade house lights & replace dimmer bar	Capital Items Other than Land or Building	8,000	Denied-Considered Maintenance of Plant
	Upgrade Auto Service with SCHS equipment	Capital Items Other than Land or Building	12,000	Denied Considered Maintenance of Plant
	Replace eight classroom countertops	Capital Items Other than Land or Building	5,000	Denied-Considered Maintenance of Plant
	Remove tombstone floor receptacles	Capital Items Other than Land or Building	5,000	Denied-Considered Maintenance of Plant
	Re-point brick work as needed	Capital Items Other than Land or Building	21,000	Denied-Considered Maintenance of Plant
	Replace carpet in Media Center	Capital Items Other than Land or Building	13,000	Denied-Considered Maintenance of Plant
	Replace door fronts at Career & Tech Center	Capital Items Other than Land or Building	14,000	Denied-Considered Maintenance of Plant
Install new hardware and card reader-C&T Ctr.	Capital Items Other than Land or Building	8,000	Approved	
Cecil	No Request	N/A	0	
Charles	No Request	N/A	0	
Dorchester	No Request	N/A	0	
Frederick	No Request	N/A	0	
Garrett	No Request	N/A	0	
Harford	One Time Bonus	Other Unique On Time Cost	3,476,660	Approved
Howard	No Request	N/A	0	

Table 3:  
FISCAL YEAR 2012 MAINTENANCE OF EFFORT NONRECURRING COST EXCLUSION REQUESTS AND MSDE DECISIONS

LEA	DESCRIPTION OF NONRECURRING COST REQUEST	CATEGORY	AMOUNT	MSDE DECISION
Kent	No Request	N/A	0	
Montgomery	No Request	N/A	0	
Prince George's	Retirement Incentive	Other Unique One Time Costs	13,407,710	Approved
Queen Anne's	No Request	N/A	0	
St. Mary's	No Request	N/A	0	
Somerset	Laptop initiative Grade 10	New Technology	75,000	Approved
	Upgrade video cameras on school buses	Other Unique On Time Cost	10,000	Approved
	Replacement cycle and memory upgrade-computers (Hardware needed to do the on-line test that will be forthcoming)	Other Unique On Time Cost	25,000	Approved
Talbot	No Request	N/A	0	
Washington	No Request	N/A	0	
Wicomico	No Request	N/A	0	
Worcester	No Request	N/A	0	

Total FY 2012 Nonrecurring Requests

FY 2012 Approved

FY 2012 Denied

21,441,322

19,427,911

2,013,411

Table: 4

## FISCAL YEAR 2013 MAINTENANCE OF EFFORT NONRECURRING COST EXCLUSION REQUESTS AND MSDE DECISIONS

LEA	DESCRIPTION OF NONRECURRING COST REQUEST	CATEGORY	AMOUNT	MSDE APPROVAL/DENIAL
Allegheny	No Request	N/A	0	
Anne Arundel	No Request	N/A	0	
Baltimore City	No Request	N/A	0	
Baltimore	Start-up costs for Stoneleigh and Hampton Elementary schools	New Instructional Program Start-up Costs	49,000	Approved
	Kiln and ventilation replacement	New Instructional Program Start-up Costs	112,000	Approved
	Technology infrastructure-File server replacements in elementary schools	New Technology	594,252	Approved
	Safari Montage library software upgrade	New Technology	237,035	Denied-Considered Supplies & Materials
	Library desktop upgrades to support Windows 7	New Technology	106,000	Denied-Considered Supplies & Materials
Calvert	No Request	N/A	0	
Caroline	No Request	N/A	0	
Carroll	Additional Equipment, data process., Audio/Visual furn. & Replacement Equipment, data processing equip.	New Technology	170,000	Approved
	Additional Equipment, furn., off. machines & machinery	Capital Items Other than Land or Buildings	20,000	Approved
Cecil	No Request	N/A	919,600	Approved
Charles	No Request	N/A	0	
Dorchester	No Request	N/A	0	
Frederick	No Request	N/A	0	
Garrett	No Request	N/A	0	
Harford	No Request	N/A	0	
Howard	No Request	N/A	0	
Kent	No Request	N/A	0	
Montgomery	No Request	N/A	0	
Prince George's	No Request	N/A	0	
Queen Anne's	No Request	N/A	0	
St. Mary's	Post Employment Life (GASB-45)	Other Unique One Time Cost	2,472,430	Approved
	Post Employment Life (GASB-45)	Other Unique One Time Cost	157,820	Approved
	New Science textbook adoption-Replacing aging obsolete textbooks in all schools	Other Unique One Time Cost	1,000,000	Approved-Removed in the revision
	Consultant-Cost for new Bolton actuarial study-required every 2 years	Other Unique One Time Cost	15,000	Denied-Recurring
	State Teacher retirement shift-mandatory amount as might be determined by legislation	Other Unique One Time Cost	4,115,947	Denied- Can not pre determine until end of legislative session



Table: 4

FISCAL YEAR 2013 MAINTENANCE OF EFFORT NONRECURRING COST EXCLUSION REQUESTS AND MSDE DECISIONS

LEA	DESCRIPTION OF NONRECURRING COST REQUEST	CATEGORY	AMOUNT	MSDE APPROVAL/DENIAL
Somerset	No Request	N/A	0	
Talbot	No Request	N/A	0	
Washington	No Request	N/A	0	
Wicomico	No Request	N/A	0	
Worcester	In July 2012 Worcester County Public Schools was notified by the MD. State Dept. of Ed. that two of their 21st Century grants were not being renewed for FY 13. These grants were supporting after-school programs for approx. 900 of their students in five schools. The financial loss to the school system was over \$635,000 in FY 13. In August 2012 the school system requested County approval of inter-category budget transfers to allow these successful programs to continue for the first half of the FY 13 school year. The Board of Education is requesting \$300,000 in supplementary funding from the County to continue these programs during the second half of the school year.	Other Unique One Time Costs	300,000	Approved

FY 2013 Total Nonrecurring Requests

FY 2013 Approved

FY 2013 Denied

10,269,084

5,795,102

4,473,982

Table: 5

## FISCAL YEAR 2014 MAINTENANCE OF EFFORT NONRECURRING COST EXCLUSION REQUESTS AND MSDE DECISIONS

LEA	DESCRIPTION OF NONRECURRING COST REQUEST	CATEGORY	AMOUNT	MSDE DECISION
Allegany	No Request	N/A	0	
Anne Arundel	No Request	N/A	0	
Baltimore City	No Request	N/A	0	
Baltimore	Technology Infrastructure-File server replacements in elementary schools	New Technology	583,400	Approved
	Technology Infrastructure-APC transfer switches for main servers at schools	New Technology	198,950	Approved
	Common Core Curriculum Developer	New Technology	2,820,000	Approved
	Start-up costs for 700 seat Lutherville area elementary school	New Instructional Program Start-up Costs	1,214,000	Approved
	School safety and security equipment	Other Unique One -Time Costs	2,500,000	Approved
Calvert	Architectural Services for Lock Down Survey	Capital Items Other than Land or Building	118,000	Approved
	Civil Services for Huntingtown High School Force Main	Request under Capital Items Other than Land or Building	110,000	Approved
Caroline	No Request	N/A	0	
Carroll	Convert Storage to Computer Lab	Establishment of New Computer Laboratories	8,600	Denied-County reported as Supplies & Materials
	Install A/C in Computer Lab	Establishment of New Computer Laboratories	4,200	Denied-County reported as Supplies & Materials
	Replacement Equipment , Audio/Visual equip.	New Technology	45,000	Approved
	Additional Equipment, furn.,equip.,off. Machines	Capital Items Other than Land or Building	187,062	Approved
	Install Motion Sensing Faucets	Capital Items Other than Land or Building	10,200	Denied-County reported as Supplies & Materials
	Investigate Sink Holes and Fill at Elmer Wolfe Elem.	Other Unique One-Time Costs	15,000	Approved
Cecil	No Request	N/A	0	
Charles	One-Time Monetary Payment (bonus) paid out in a lump sum. Specific distribution subject to Union negotiations, Also includes FICA	Other Unique One Time Costs	9,000	Approved
Dorchester	Summer Reading Academy and STARS Program	Other Unique One Time Costs	854,000	Approved
	No Request	N/A	0	
Frederick	Contracted Services Lease Payment	Other Unique One Time Costs	4,000,000	Approved
Garrett	No Request	N/A	0	
Harford	No Request	N/A	0	
Howard	No Request	N/A	0	
Kent	Maintenance Van	Capital Item Other than Land or Building	25,000	Approved-County did not fund
Montgomery	No Request	N/A	0	

Table: 5

FISCAL YEAR 2014 MAINTENANCE OF EFFORT NONRECURRING COST EXCLUSION REQUESTS AND MSDE DECISIONS

LEA	DESCRIPTION OF NONRECURRING COST REQUEST	CATEGORY	AMOUNT	MSDE DECISION
Prince George's	No Request	N/A	0	
Queen Anne's	No Request	N/A	0	
St. Mary's	Employment Health (GASB-45)	Other Unique One-Time Cost	2,455,256	Approved
	Employment Life (GASB-45)	Other Unique One-Time Cost	500,000	Approved
Somerset	Promethean Boards (WES,PAES,GES,DIS)	New Technology	25,000	Approved
	Laptops (WES,PAES,GES,DIS)	New Technology	5,000	Approved
	Document Camera WES,AES,GES,DIS	New Technology	3,000	Approved
	Video Comm. Security System (All Schools)	Other Unique One Time Costs	27,500	Approved
	Interior Security Door (PAES)	Other Unique One Time Costs	5,000	Approved
	Security Cameras, (JIMT<MSP<DIS)	Other Unique One Time Costs	15,000	Approved
	Security Fencing (PAES)	Other Unique One Time Costs	2,500	Approved
	Interior Door Locks (WES,PAES,GES,DIS,WHS,SHS,SIS)	Other Unique One Time Costs	10,000	Approved
	No Request	N/A	0	
	Washington	No Request	N/A	0
Wicomico	No Request	N/A	0	
Worcester	Purchase student computer laptops	New Technology	200,000	Approved
	Purchase new financial/payroll/HR software	New Technology	100,000	Approved

FY 2014 Total Nonrecurring Request

16,050,668

FY 2014 Approved

16,027,668

FY 2014 Denied

23,000

Table: 6

## FISCAL YEAR 2015 MAINTENANCE OF EFFORT NONRECURRING COST EXCLUSION REQUEST and MSDE DECISIONS

LEA	DESCRIPTION OF NONRECURRING COST REQUEST	CATEGORY	AMOUNT	MSDE Decision
Allegheny	No Request	N/A	0	
Anne Arundel	No Request	N/A	0	
Baltimore City	No Request	N/A	0	
Baltimore	Start-up costs for 700 seat Northwest area Elem. school	New Instructional Prog. Start-Up Costs	1,214,000	Approved
	Instructional materials	New Instructional Prog. Start-Up Costs	3,886,362	Approved
	School safety and security equipment	Other Unique-One-Time Costs	2,500,000	Approved
Calvert	No Request	N/A	0	
Caroline	No Request	N/A	0	
Carroll	Improve cooling of communications room 116 Elmer Wolfe Elementary	Capital Items Other than Land or Building	7,500	Approved
	Install Storage Shed 10' x12'	Capital Items Other than Land or Building	3,000	Approved
	Office Furniture, Equipment & Office Machines	Capital Items Other than Land or Building	7,000	Approved
	Classroom Furniture & Equipment	Capital Items Other than Land or Building	30,000	Approved
	Update upper gym balcony railing to meet OSHA	Capital Items Other than Land or Building	7,000	Denied-Considered Maintenance of Plant
	Install roll-up doors on field house concession stand	Capital Items Other than Land or Building	5,000	Approved
	Install Heat exhaust fans	Capital Items Other than Land or Building Moved	4,000	Approved
	Convert Weight Room into Autism Program Classroom	Capital Items Other than Land or Building Moved	100,000	Approved
	Install drop ceiling Bio-Medical science area & duct in HVAC Career & Tech Center	Capital Items Other than Land or Building Moved from New Instructional Program Start-Up Cost	5,300	Approved
	Convert storage to faculty work space in Media Center	Capital Items Other than Land or Building Moved	6,800	Approved
	Replace A/C Ceiling mounted unit in Computer Lab	Establishment of New Computer Laboratories	6,500	Denied-Considered Maintenance of Plant
	Data Processing Equipment	New Technology	6,000	Approved
	County Contribution for One-Time Employee Bonuses	Other Unique One Time Costs	3,300,000	Approved
Cecil	No Request	N/A	0	
Charles	No Request	N/A	0	
Dorchester	No Request	N/A	0	
Frederick	Contracted Services Lease Payment	Other Unique One Time Costs	2,000,000	Approved
Garrett	Multiple Paving Projects	Other Unique One Time Costs	40,000	Denied-Considered Maintenance of Plant
Harford	No request	N/A	0	
Howard	No Request	N/A	0	

Table: 6  
**FISCAL YEAR 2015 MAINTENANCE OF EFFORT NONRECURRING COST EXCLUSION REQUEST and MSDE DECISIONS**

LEA	DESCRIPTION OF NONRECURRING COST REQUEST	CATEGORY	AMOUNT	MSDE Decision
Kent	Student Desks, Chairs, Tables, Computer Stations	Other Unique One Time Costs	19,750	Approved
	Fire Proof Cabinet for sensitive documents	Other Unique One Time Costs	2,250	Approved
	2 Refrigerators staff lounge at two Elem. Schools	Other Unique One Time Costs	3,000	Approved
	Playground slide (current one out of compliance)	Other Unique One Time Costs	5,000	Approved
	Food Warmer (current one out of compliance)	Other Unique One Time Costs	3,000	Approved
	Bleachers (New)	Other Unique One Time Costs	50,000	Approved
	Staff Development-New Discovery Initiative	Move from Other Unique Time Cost to New	50,000	Approved
	Web Security Appliance (purchased every 3 yrs)	New Technology	429,431	Denied-Recurring
Montgomery	Tier 1 Professional development training on administration and use of new MSDE Kindergarten Entrance Assessment	New Instructional Program Start-Up Costs	306,671	Approved
	Textbooks, media and materials for start-up of new elementary school	Books moved to New Instructional Program Start-Up Costs	675,087	Approved
	Funding to replace an aging inventory of equipment including burnishers, etc.	Other Unique One time Costs	200,000	Denied-Considered Supplies and Materials
	Cultural Competency Training	Other Unique One time Costs	125,000	Approved
	Study of Special, Choice and Signature Programs	Other Unique One time Costs	200,000	Approved
	Special Education and Services Review	Other Unique One time Costs	150,000	Approved
	Purchase Educational Communication Equipment for New School (Hyattsville ES)	Establishment of New Computer Laboratories.	60,000	Approved
	Purchase Software for Hyattsville ES (New School)	Establishment of New Computer Laboratories.	15,000	Approved
	Purchase Library Books (Hyattsville ES)	New Instruction Program Start-Up Costs moved from Books	380,000	Approved
	Purchase Text Core Books (Hyattsville ES)	New Instruction Program Start-Up Costs moved from	504,274	Approved
Prince George's	Purchase Text Non-Core Books (Hyattsville ES)	New Instruction Program Start-Up Costs moved from	356,042	Approved
	Eight New Pre-K Expansion Sites	Books	176,000	Approved
	No Request	N/A	0	
	Post Employment Health (GASB-45)	Other Unique One-Time Costs	2,388,518	Approved
St. Mary's	Post Employment Life (GASB-45)	Other Unique One-Time Costs	300,000	Approved
	Health Care Reserve	Other Unique One-Time Costs	625,000	Approved
Somerset	Sixty New Computers in the computer Lab-needed for the new online assessments	Establishment of New Computer Laboratories.	60,000	Approved
	Promethean Boards for PK-1st grade (10)	New Technology	45,000	Approved
	Teacher Laptops for PK-1st grade (19)	New Technology	17,290	Approved
	Document Cameras for PK-1st Classrooms (4)	New Technology	2,400	Approved

Table: 6

## FISCAL YEAR 2015 MAINTENANCE OF EFFORT NONRECURRING COST EXCLUSION REQUEST and MSDE DECISIONS

LEA	DESCRIPTION OF NONRECURRING COST REQUEST	CATEGORY	AMOUNT	MSDE Decision
Somerset	Laptop Carts with Laptops for student use (4)	New Technology	64,500	Approved
	Laptops for Non-instructional supervisors (5)	New Technology	5,000	Approved
	Laptops for Technicians (4)	New Technology	4,000	Approved
	Computers for new elementary classroom (5)	New Technology	5,000	Approved
	New computers for Food Service Program-Point of Sales system for cafeteria	New Technology	22,000	Approved
	Vehicle for Superintendent (not purchased in past 12 years)	Capital Items other than Land and Buildings	25,000	Approved
	Additional Vehicle for Staff use	Capital Items other than Land and Buildings	25,000	Approved
	Replacing a Van purchased in 1998 for Maintenance	Capital Items other than Land and Buildings	25,000	Approved
	Desk & Chairs for Science Lab at WHS	Other Unique One Time Cost-Moved to Capital Items	6,375	Approved
	Computer Lab Tables for CHS	Other Unique One Time Cost-Moved to Capital Items	3,000	Approved
	Lab Tables Science Classroom at SIS	Other Unique One Time Cost-Moved to Capital Items	5,000	Approved
	Sensory chairs for Special Ed. classroom WES	Other Unique One Time Cost	400	Approved
	Larger Size Student Chairs (22)-GES & WES	Other Unique One Time Cost-Moved to Capital Items	1,200	Approved
	Locking File Cabinets (8) BOE, WES	Other Unique One Time Cost	1,000	Denied-Considered Supplies and Materials
	Intervention Tables	Other Unique One Time Cost-Moved to Capital Items	1,500	Approved
	Individuals Study Carrels (10)	Other Unique One Time Cost	3,000	Approved
	Teacher desk & Chair	Other Unique One Time Cost-Moved to Capital Items	750	Approved
	Adjustable Height Tables (3)	Other Unique One Time Cost-Moved to Capital Items	450	Approved
	Office Chairs (2) BOE	Other Unique One Time Cost-Moved to Capital Items	500	Approved
	Shop Stools for Students (16)-JMT	Other Unique One Time Cost-Moved to Capital Items	960	Approved
	Zero Turn Mowers	Other Unique One Time Cost-Moved to Capital Items	15,000	Approved
	Vacuum Cleaners	Other Unique One Time Cost	1,500	Denied-Considered Supplies and Materials
	Floor Buffer (1), Burnishers (2)	Other Unique One Time Cost	4,200	Denied-Considered Supplies and Materials
Sidewalk Repairs, Flooring Replacement, Painting of hallways and Window Tinting	Other Unique One Time Cost	22,600	Denied-Considered Maintenance of Plant	
Permanent Trash Receptacles	Other Unique One Time Costs	3,175	Approved	
Electrical Supplies	Other Unique One Time Cost	4,700	Denied-Considered Supplies and Materials	
Landscaping & Tree Removal	Other Unique One Time Cost	12,000	Approved	
Floor Scrubbers (Shared)	Other Unique One Time Cost	12,000	Approved	
No Request	N/A	0		
Washington	No Request	N/A	0	

Table: 6

FISCAL YEAR 2015 MAINTENANCE OF EFFORT NONRECURRING COST EXCLUSION REQUEST and MSDE DECISIONS

LEA	DESCRIPTION OF NONRECURRING COST REQUEST	CATEGORY	AMOUNT	MSDE Decision
Wicomico	No Request	N/A	0	
Worcester	Purchase student laptops   preparation for online testing	New Technology	200,000	Approved

FY 2015 Total Nonrecurring Request  
 FY 2015 Approved  
 FY 2015 Denied

20,751,985  
 20,035,054  
 716,931